

Greystone Road
Congregation of the Presbyterian Church in Ireland

Financial Statements
for the year ended
31st December 2024

Corrigan CA Limited
24 Greystone Road
Antrim
BT41 2QN

**Greystone Road
Congregation of the Presbyterian Church in Ireland**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:

Rev. Chris Wilson
Mr. David Beatty
Mr Leonard Brereton
Mr Samuel Stephen Brown
Mr Roy Browne
Mrs Irene Lutton
Mr Graeme Oliver Lutton
Mr David Lyttle
Mr David Robert James Magee
Mr David McCabe
Mr Richard Alexander Rutherford
Mr John James Warwick
Mr Mark Wilson

Charity Number: 104869

Address: 56 Greystone Road
Antrim
BT41 1HX

Independent Examiner: Mrs A Harbinson, FCA
Corrigan CA Limited
24 Greystone Road
Antrim
BT41 2QN

**GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

**Trustees Annual Report and Financial Statements for the year
ended 31st December 2024**

Registered Charity in Northern Ireland (NIC 104869)

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Greystone Road Congregation of the Presbyterian Church in Ireland
56 Greystone Road, Antrim, BT41 1HX

Registered Charity in Northern Ireland (NIC 104869)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were:-

Mr. David Beatty	Mrs. Irene Lutton
Mr. Winston Booth (resigned Sept 2024)	Mr. Graeme Oliver Lutton
Mr. Leonard Brereton	Mr. David Lyttle
Mr. Samuel Stephen Brown	Mr. David Robert James Magee
Mr. Roy Browne	Mr. David McCabe
Mr. James Morrison Cairns (resigned Sept 2024)	Mr. Richard Alexander Rutherford
Mr. John Crawford (Elder Emeritus retired Nov 2024)	Mr. John James Warwick
Mr. Wilfred Anderson Crawford (deceased May 2024)	Mr. Mark Wilson
	Rev. Chris Wilson

PRINCIPAL OFFICE BEARERS

Minister	Rev. Chris Wilson
Clerk of Session	Mr. John James Warwick
Treasurer	Mr. Richard Alexander Rutherford

**GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

INDEPENDENT EXAMINER

Mrs Amanda Harbinson, FCA
Corrigan CA Ltd
24 Greystone Road
Antrim
BT41 2Q

BANKERS

Danske Bank.
42, High Street
Antrim
BT41 4AP

SOLICITORS

Anderson Gillan Barr Ltd
32 Church Street
Antrim
BT41 4BA

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held every other month.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Greystone Road congregation of the Presbyterian Church has been assigned to the Templepatrick Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Greystone Road congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

On the 31 December 2024 there were 202 communicant members, 281 families are connected with the congregation and the total attendance at morning and evening worship is approximately 245 plus those who watch online.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward Him and toward one another.
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join with us. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study and prayer meetings and has a wide range of organisations including:

- Prime Time (Sunday School)
- Youth Fellowship
- Worship Music Team
- Boys Brigade
- Girls Brigade
- Christian Endeavour
- Fusion (Fellowship meeting for women)
- Thursday Club (for those over 50)
- Mid week Home Groups for Bible Study and Prayer
- Rock Cafe
- Buzzy Bees (Pre Nursery School)
- Bowling Club
- MOT (Fellowship events for men)

Child Protection

The Designated Person for Child protection is Vivien McConnell. Kirk session appoints the Designated Person and they are there to provide consultation, advice and support to organisations and to the Kirk Session on matters concerning the welfare of children and young people.

Worship and Prayer

The congregation meets for worship each Sunday at 10:30am and alternate Sunday evenings at 6:30pm. Three Home groups meet for Bible Study and Prayer, two meet on Thursday evenings and the other on Wednesday mornings. We celebrated communion around the Lord's Table on five occasions during the year.

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

Mission and outreach

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

In Greystone Road we support a number of missions through finance and prayer: Tearfund; Asia Link; Middle East Reformed Fellowship; Child Evangelism Fellowship in Romania and Moldova; the Reid family working with the Maasai people in Kenya; MCCP and Destiny Academy church plant Myanmar and SU E3 schools' project.

We have been blessed as a congregation to see many of our young folk actively involved in summer outreach work as well as more long term missionary work at home and overseas. Members of our congregation are involved with Antrim Food Bank and Christians' Against Poverty.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees, helping run our organisations, those involved with the live streaming of services together with our music teams who lead our praise.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The charitable purpose of the advancement of religion does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission's Public benefit requirement statutory guidance.

Presbytery

The congregation is represented at Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church. The representative Elder appointed this year for Greystone Road congregation is Mr. Graeme Lutton.

General Assembly

The minister and one of the elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast. The representative Elder appointed this year for Greystone Road congregation is Mr. James Warwick.

Property

Our Church buildings and internal furnishings are kept in good condition. This year a considerable amount of lighting was changed to LED fittings and to comply with Health and Safety regulations the emergency lighting was replaced. Our electrical switch room was updated and a large amount of internal painting was carried out. This was overseen by our property convener Mr. Ian Higgins and his team on the property committee.

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

Data Protection

To comply with Data Protection policy the Trustees adopted our own Data protection policy which is reviewed each year this ensures that we comply with data protection law and follow good practice. It protects the rights of members and adherents, staff, volunteers and other people we have a relationship with or may need to contact. Mr. Richard Cairns is our Data Protection Officer for Greystone Road Presbyterian Church.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 180 contributors during the year (184 in previous year, 2023) donating a total of £169,987 (£156,020 in previous year, 2023). This increase of almost £14,000 combined with a related increase in gift aid received of almost £2,500 contributed to the significant increase in total income received during the year which rose from £216,074 in 2023 to £241,257 in 2024. An increase in fundraising activities and donations towards a planned trip to Myanmar in January 2025, including funds raised by Ballyclare Presbyterian Church, as well as increased money and grants received by church organisations accounts for the remainder of the additional receipts.

Total expenditure decreased from £355,299 to £250,124, mainly due to the completion of a major refurbishment of our Manse with only the final payment being made to the contractors during 2024. Unforeseen essential electrical work, however, was required to the church building during the year, resulting in a deficit of £16,820 in the property fund at the end of the financial year. It is anticipated that this deficit will be cleared during 2025 provided that no further essential work is required.

The Elders meeting wish to have in hand an amount equal to six months regular expenditure as free reserves to meet future shortfalls in income and unexpected expenses. This has been achieved as the balance of free reserves as at 31 December 2024 was £134,295 (£118,996 in previous year 2023) and some of these reserves have been used to temporarily offset the additional expenditure from the property fund.

**GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

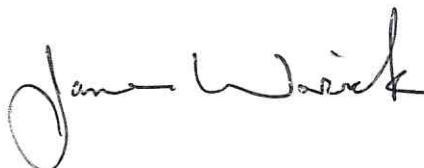
Approved by the Kirk Session at a meeting on 15 April 2025 and signed on its behalf by:-

Rev. Chris Wilson



15 April 2025

Mr. John James Warwick



15 April 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GREYSTONE ROAD PRESBYTERIAN CHURCH**

I report on the accounts of Greystone Road Presbyterian Church for the year ended 31st December 2024. I have examined the financial statements of the charity for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Statement of Assets & Liabilities, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity trustees as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees, as a body, for my work, or for this report.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the Trustee's report and the financial statements in accordance with the applicable law and Accounting Standards (UK and Ireland). The charity trustees consider that an independent examination rather than an audit is required this year under the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention in the course of my examination work that suggest:
 - (i) material expenditure or action appears not to be in accordance with the charity's trust;
 - (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
 - (iii) information contained in the financial statements is materially inconsistent with the Trustee's report for the year.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act,
2. That the accounts do not accord with those accounting records,
3. That the accounts do not comply with the accounting requirements of the Charities Act,

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GREYSTONE ROAD PRESBYTERIAN CHURCH**

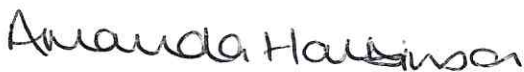
4. That there is further information needed for a proper understanding of the accounts to be reached.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters which:

- give me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP have not been met;
- or
- require that attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Amanda Harbinson,

Fellow of the Institute of Chartered Accountants Ireland

Independent Examiner
Corrigan CA Limited
24 Greystone Road
Antrim
BT41 2QN

15th April 2025

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ending 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts					
Donations and legacies	2	127,278	89,574	216,852	200,139
Charitable activities	3	273	23,283	23,556	14,951
Investment income	4	404	445	849	984
Total Receipts		127,955	113,302	241,257	216,074
Payments					
Raising funds	5	618	473	1,091	1,124
Charitable activities	6	93,488	155,545	249,033	354,175
Total Payments		94,106	156,018	250,124	355,299
Net receipts / (payments)		33,849	-42,716	-8,867	-139,225
Transfers between funds	8	-18,550	18,550	0	0
Net movement in funds		15,299	-24,166	-8,867	-139,225
Funds brought forward		118,996	87,829	206,825	346,050
Funds carried forward	8	134,295	63,663	197,958	206,825

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

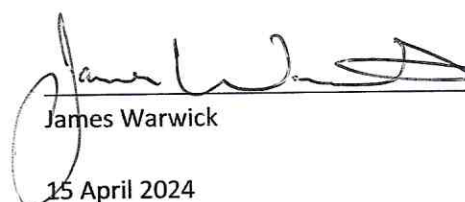
	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
Bank and Cash at start of year		118,996	87,829	206,825	346,050
Net movement in funds		15,299	-24,166	-8,867	-139,225
Bank and Cash at end of year		<u>134,295</u>	<u>63,663</u>	<u>197,958</u>	<u>206,825</u>
Bank and Cash Balances					
Bank Deposit Accounts		99,779	28,186	127,965	51,173
Bank Current Accounts		33,513	32,740	66,253	152,043
Cash in Hand		1,003	2,737	3,740	3,609
		<u>134,295</u>	<u>63,663</u>	<u>197,958</u>	<u>206,825</u>
Other Assets					
Gift Aid receivable on donations		3,934	4,000	7,934	6,323
		<u>3,934</u>	<u>4,000</u>	<u>7,934</u>	<u>6,323</u>
		<u>138,229</u>	<u>67,663</u>	<u>205,892</u>	<u>213,148</u>

Approved by the Kirk Session at a meeting on 15 April 2025 and signed on its behalf by



Rev Chris Wilson

15 April 2024



James Warwick

15 April 2024

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

Donations & Legacies

These are recorded as received as entitlement arises at that stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents weekly freewill offerings as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

Charitable Activities

Income from charitable activities includes income earned both from the supply of goods and services and from appeals - recognised when received and classified according to restrictions on use. Receipts from church activities are recognised once received. Receipts from fund raising and generating funds are recognised when received. Membership fees are recognised on receipt. Grants are recognised on receipt unless performance conditions require deferral of the amount. Appeals are recognised when the funds have been received.

Other Voluntary Receipts

Income from voluntary receipts includes income from mission boxes, weekly contributions, classes income and is recorded as received.

Investment Income

Investment income represents bank interest received from banks, building societies or other financial institutions and is recognised on receipt.

Resources Expended

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Recorded giving	103,242	66,743	169,985	156,020
Loose collections	2,590	5,015	7,605	5,221
Donations and gifts	0	5,876	5,876	7,961
Gift Aid	21,446	11,940	33,386	30,937
Legacies and bequest	0	0	0	0
	<u>127,278</u>	<u>89,574</u>	<u>216,852</u>	<u>200,139</u>

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from charitable activities	273	6,045	6,318	3,842
Fees from weddings and funerals	0	0	0	0
Fundraising events	0	6,747	6,747	2,642
Membership fees	0	4,625	4,625	4,367
Grants	0	5,866	5,866	4,100
	<u>273</u>	<u>23,283</u>	<u>23,556</u>	<u>14,951</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	404	445	849	984
	<u>404</u>	<u>445</u>	<u>849</u>	<u>984</u>

5. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
FWO envelopes	618	375	993	1,050
Fundraising events	0	98	98	74
	<u>618</u>	<u>473</u>	<u>1,091</u>	<u>1,124</u>

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General Assembly Assessments	12,018	0	12,018	11,662
Presbytery Fees	409	0	409	20
Ministry and support staff costs	71,626	0	71,626	69,847
Congregational running expenses	8,415	122,167	130,582	238,674
Donations to Missions and charities	0	33,378	33,378	32,486
Governance costs	1,020	0	1,020	1,486
	<u>93,488</u>	<u>155,545</u>	<u>249,033</u>	<u>354,175</u>

7. FIXED ASSETS

The congregation owns the Church premises situated at 57 Greystone Road, Antrim, BT41 1JW, the manse situated at 2 Brantwood Gardens, Antrim, BT41 1HP and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £3,158,765.

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

8. FUND BALANCES

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer In	Transfer Out	Transfer	Balance at end
	£	£	£	£		£	£	£
Unrestricted Funds								
General Fund	118,996	127,955	-94,106	33,849	0	-18,550	-18,550	134,295
	<u>118,996</u>	<u>127,955</u>	<u>-94,106</u>	<u>33,849</u>	<u>0</u>	<u>-18,550</u>	<u>-18,550</u>	<u>134,295</u>
Restricted Funds								
General Fund (to top up property fund)	0	0	0	0	18,000	0	18,000	18,000
Property Fund	37,715	39,350	-95,454	-56,104	1,569	0	1,569	-16,820
Mission Support Fund	16,317	10,269	-6,452	3,817	175	-1,400	-1,225	18,909
Youth & Children's Worker Fund	13,289	222	0	222	0	0	0	13,511
Boys Brigade	4,583	7,739	-7,188	551	0	-470	-470	4,664
Girls Brigade	4,434	11,752	-12,138	-386	100	-280	-180	3,868
Benevolent Fund	2,169	33	-401	-368	0	0	0	1,801
Bowling Club	2,147	1,072	-162	910	0	-400	-400	2,657
Cafe	2,053	2,558	-3,030	-472	0	-600	-600	981
Thursday Club	897	3,506	-3,432	74	0	0	0	971
Fusion	736	411	-530	-119	0	-439	-439	178
General Missions Fund	706	15,157	-3,926	11,231	85	-10,163	-10,078	1,859
Musical Instrument Fund	688	12	0	12	0	0	0	700
Organ Fund	657	11	0	11	0	0	0	668
Romania / Moldova Fund	451	4,077	-4,320	-243	700	0	700	908
Buzzy Bees	387	706	-617	89	0	-150	-150	326
Burma Fund	378	8,798	-545	8,253	1,285	0	1,285	9,916
Junior Christian Endeavour	217	609	-382	227	0	0	0	444
Christian Aid	5	1,290	-1,290	0	0	0	0	5
Presbyterian Children's Society	0	3,545	-3,545	0	0	0	0	0
Sunday School	0	1,351	-1,251	100	0	0	0	100
Royal British Legion	0	333	-333	0	0	0	0	0
Christian Institute	0	195	-195	0	0	0	0	0
Presbyterian Women	0	188	-188	0	0	0	0	0
Tear Fund	0	63	-63	0	0	0	0	0
Gideon's International	0	55	-38	17	0	0	0	17
Youth Fellowship	0	0	-375	-375	375	0	375	0
United Appeal	0	0	-10,163	-10,163	10,163	0	10,163	0
	<u>87,829</u>	<u>113,302</u>	<u>-156,018</u>	<u>-42,716</u>	<u>32,452</u>	<u>-13,902</u>	<u>18,550</u>	<u>63,663</u>
Total	<u>206,825</u>	<u>241,257</u>	<u>-250,124</u>	<u>-8,867</u>	<u>32,452</u>	<u>-32,452</u>	<u>0</u>	<u>197,958</u>

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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9. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were £9,923.

10. RELATED PARTY TRANSACTIONS

Rev Christopher Wilson, a trustee, received remuneration of £41,344 and expenses of £7,821 as a minister of the congregation. Pension contributions of £9,923 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).

Mr David Lyttle, a trustee receives a salary for his work both as a cleaner and sexton.

None of the other trustees received any remuneration.

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11. EMPLOYEES

	2024	2023
	£	£
Wages and Salaries	48,255	46,596
Social Security Costs	5,628	5,369
Other Pension Costs	9,923	9,451
	<u>63,806</u>	<u>61,416</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Minister	1	1
Deaconess	0	0
Other	2	2
	<u>3</u>	<u>3</u>

12. DONATIONS - RESTRICTED FUNDS

	Recorded Giving £	Loose Collections £	Donations and gifts £	Gift Aid £
Bowling Club	0	588	0	0
Boys Brigade	1,904	339	0	28
Burma	5,000	0	20	31
Cafe	0	0	2,558	0
Christian Aid	0	0	1,290	0
Christian Institute	0	195	0	0
Fusion	0	251	160	0
General Missions Fund	12,306	184	25	2,642
Gideon's International	44	0	0	11
Girl's Brigade	130	445	900	3
Junior Christian Endeavour	61	523	0	25
Mission Support Fund	8,350	409	50	1,325
Presbyterian Children's Society	2,500	114	340	591
Presbyterian Women	150	0	0	38
Property Fund	32,619	0	283	6,448
Romania / Moldova Fund	3,419	0	0	658
Royal British Legion	0	333	0	0
Sunday School	260	764	250	77
Tear Fund	0	0	0	63
Thursday Club	0	870	0	0
	<u>66,743</u>	<u>5,015</u>	<u>5,876</u>	<u>11,940</u>

GREYSTONE ROAD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
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13. OTHER INCOME - RESTRICTED FUNDS

	Charitable Activities £	Fundraising Events £	Membership Fees £	Grants £	Deposit Interest £
Benevolent Fund	0	0	0	0	33
Bowling Club	0	100	360	0	24
Boys Brigade	207	1,627	1,449	2,185	0
Burma	0	3,747	0	0	0
Buzzy Bees	0	0	706	0	0
Girls Brigade	3,974	1,009	2,110	3,181	0
Mission Support Fund	0	0	0	0	135
Musical Instrument Fund	0	0	0	0	12
Organ	0	0	0	0	11
Property Fund	0	0	0	0	0
Thursday Club	1,864	264	0	500	8
Youth & Family Worker	0	0	0	0	222
	6,045	6,747	4,625	5,866	445

14. PAYMENTS - RESTRICTED FUNDS

	Fundraising Events £	FWO Envelopes £	Ministry and Support Staff £	Congregational Running Expenses £	Donations to Missions and Charities £
Benevolent Fund	0	0	0	401	0
Bowling Club	0	0	0	62	100
Boys Brigade	26	0	0	6,615	547
Burma	0	0	0	0	545
Buzzy Bees	0	0	0	617	0
Cafe	0	0	0	2,330	700
Christian Aid	0	0	0	0	1,290
Christian Institute	0	0	0	0	195
Fusion	40	0	0	490	0
General Missions Fund	0	0	0	0	3,926
Gideon's International	0	0	0	0	38
Girls Brigade	32	0	0	11,172	934
Junior Christian Endeavour	0	0	0	382	0
Mission Support Fund	0	0	0	1,662	4,790
Presbyterian Children's Society	0	0	0	0	3,545
Presbyterian Women	0	0	0	0	188
Property Fund	0	375	0	95,079	0
Romania / Moldova Fund	0	0	0	0	4,320
Royal British Legion	0	0	0	0	333
Sunday School	0	0	0	0	1,251
Tear Fund	0	0	0	0	63
Thursday Club	0	0	0	2,982	450
United Appeal	0	0	0	0	10,163
Youth Fellowship	0	0	0	375	0
	98	375	0	122,167	33,378